

**EXHIBIT B**

**Claims Analysis & Valuations (99.9 Hours; \$ 23,845.50)**

Services rendered in this category relate to the analysis of asbestos claims against the Debtors.

Total Task Code .02                      99.9

**Asbestos: Claims Litigation (31.6 Hours; \$ 5,543.50)**

Services rendered in this category relate to the litigation concerning the validity and payment of claim.

Total Task Code .03                      31.6

**Asbestos: Settlement Matters (.1 Hours; \$ 42.50)**

Services rendered in this category pertain to the analysis of and response to asbestos claim settlements involving the debtors.

Total Task Code .05                      .1

**Asbestos: §524(g) Matters/Futures Representatives (.4 Hours; \$ 270.00)**

Services rendered in this category pertain to the selection and appointment of a Representative for future claimants.

Total Task Code .06                      .4

**Bankruptcy Litigation (Preferences & Avoidance Actions (.1 Hours; \$56.00)**

Services rendered in this category pertain to the analysis of and response to preference and avoidance matters involving the debtors, their subsidiaries and other entities.

Total Task Code .11                      .1

**Business Operations (.2 Hours; \$ 112.00)**

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Services rendered in this category pertain to the analysis and monitoring of the Debtors' business operations.

**Total Task Code .13 .2**

**Case Administration (58.6 Hours; \$ 10,851.00)**

Services rendered in this category pertain to the general administration of the bankruptcy case and coordination with local counsel to the Asbestos Committee on all pending matters.

**Total Task Code .14 58.6**

**Committee Matters & Creditor Mtgs (12.8 Hours; \$ 5,979.50)**

Services rendered in this category include preparation for and participation in committee meetings and conference calls; general memoranda to Committee and local counsel; and response to inquiries from Committee members and/or their counsel.

**Total Task Code .17 12.8**

**Compensation of Professionals (Fee Applications of self & others) (10.8 Hours; \$ 2,740.50)**

Services rendered in this category pertain to the preparation and review of the fee applications of professionals and experts employed by parties to these bankruptcy proceedings.

**Total Task Code .18 10.8**

**Litigation (Non-bankruptcy/General) (8.0 Hours; \$ 1,280.00)**

Services rendered in this category pertain to litigation regarding all matters other than insurance recovery and relief from the automatic stay.

**Total Task Code .32 8.0**

**Litigation/Fraudulent Conveyance (197.7 Hours; \$ 64,166.00)**

Services rendered in this category pertain to the litigation of adversary actions against the Debtors, their subsidiaries and other entities regarding the protection and recapture of estate assets.

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**Total Task Code .34            197.7**

**Non-Working Travel Time (25.9 Hours; \$ 4,363.75)**

Services rendered in this category include nonworking time spent by Caplin & Drysdale attorneys traveling to hearings, conferences and Committee meetings. Such time is billed at one-half an attorney's usual hourly rate.

**Total Task Code .35            25.9**

**Plan/Disclosure Statement/Voting Issues (3.9 Hours; \$ 1,743.00)**

Services rendered in this category pertain to efforts to the formulation of a reorganization plan and disclosure statement and selection of a representative for future claimants.

**Total Task Code .36            3.9**

**Retention of Professionals (.4 Hours; \$ 170.00)**

Services rendered in this category pertain to the preparation and review of the employment applications of professionals and experts employed by parties to these bankruptcy proceedings.

**Total Task Code .40            .4**